

California Department of Corrections Financial Information Memo

SUBJECT: LISTING OF ACTIVE FINANCIAL INFORMATION MEMOS	FIM NUMBER: 2005-05
REFERENCES: None	
DATE: May 6, 2005	

DISTRIBUTION

Executive Staff
Institution Division Regional Administrators
Parole Regional Administrators
Wardens
Health Care Managers

PURPOSE

This Financial Information Memo (FIM) identifies the California Department of Corrections (CDC) currently active FIMs, Accounting Information Memos (AIMs) and Accounting Systems Bulletins (ASB). It also identifies where to find these documents.

DISCUSSION

The FIM replaced the AIM document in 2000, and the AIM replaced the ASB in 1995. The FIMs, AIMs and ASBs document financial information to standardize accounting operations and fiscal issues. This information may be for use during a single financial event or may establish departmental standards that affect multiple financial periods. Although the majority of this information is developed for Accounting Offices, some issues affect all CDC operations. Therefore, it is important to be familiar with active documents and how to access them. Although the FIMs replaced AIMs and ASBs, many AIMS and ASBs are still active and contain vital financial information.

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ACTION REQUIRED

The listings of active FIMs, AIMs, and ASBs and their definitions are attached. The FIMs can be accessed on the Intranet in the Financial Services Division, Accounting Management Branch (AMB) web site. We recommend that you review the attached listing and become familiar with the documents that affect your areas.

Active ASBs and AIMs are available through the Accounting Assistance help line, (916) 324-0038.

The list of active FIMs, AIMs and ASBs will be prepared yearly to inform CDC staff of financial information that can affect their operations.

If you have further questions regarding this FIM, please contact Paul Thatcher, Chief, Accounting Policies and Procedures Section at (916) 322-6051.

ORIGINAL SIGNED BY:

DAVID LEWIS
Deputy Director (A)
Financial Services Division

Attachment

cc: Accounting Management Branch
Regional Accounting Administrators
Accounting Policies and Procedures Section

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	<u>Accounting Systems Bulletins</u>	<u>Purpose of Memo</u>
1988-01	CALSTARS Table Maintenance for New Payroll Agency Code	Instructions for establishing new payroll agency codes in CALSTARS.
1990-02	Cashiering Control Procedures	Recommended procedures for strengthening internal controls over script sales, inmate checks at parole offices and spot reviews of undeposited receipts.
1991-02	Reporting for Taxation on Overtime Meal Compensation	Established that effective July 1, 1991 all overtime meal compensation (OMC) becomes taxable and reportable income.
1991-04	Collection Procedures	Established procedures for the collection of cash advances given by the Restitution Center to inmates.
1991-05	Interim Joint Venture Accounting Procedures	Issued interim accounting procedures for the JVP.
1991-06	Internal Control--Separation of Duties Worksheet	Distributed an Internal Control—Separation of Duties Worksheet.
1991-09	Cash Receipts/Payroll Accounts Receivable Procedure Update	Established Accounting Office procedure for Payroll Accounts Receivable (A/Rs) over collections.
1994-04	Instructions for Using FOCUS Mainframe Reporting Menu	Publication of a FOCUS user guide which will increase the accounting report request capabilities within the CDC.
1995-01	Payroll Accounts Receivable	Provided new Payroll A/R information. On April 1, 1995 the SCO began tracking and correcting Payroll A/Rs credited (charged) to the wrong appropriations due to transfers, etc.

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	<u>Accounting Information Memo</u>	<u>Purpose of Memo</u>
96-02	1996 Taxable Fringe Benefit Reporting and Withholding	Provided instructions and guidelines on taxable fringe benefit reporting and withholding.
96-03	State Controller's Office Fiscal System On-Line Inquiry	Provided instructions for requesting SCO Fiscal System access Logon ID and use of On-line inquiry.
96-05	Institutional Stores Accounting	Identifies accounting staff responsibilities in Institutional Stores Accounting, where the State Logistics and Material Management (SLAMM) inventory system is in use.
97-02	Signature Memorandum for Checks	Instructions on authorizing individuals to sign agency checks and file keeping thereof.
97-05	Receipts	Emphasizes the definitions of Abatement, Reimbursement, and Revenue receipts, and the necessity of correctly classifying, recording, and reporting those receipts.
97-06	Reimbursement Accounting	Provides information regarding the proper recording of reimbursable expenditures and reimbursement receipts, including identification of the respective expenditure and receipt PCA and Agency Source Codes.
97-07	Cafeteria/Snack Bar Accounting (Revised)	Established a standard procedure for accounting receipts and expenditures for Department operated employee snack bar/cafeteria services, and emphasize the CDC policy of food purchasing methods for employee services.
97-08	Monthly Closing Schedule	Provides a standard policy regarding the CDC monthly accounting system closing process.
98-01	Contract Medical Invoice Numbers	Identifies coding procedures to be used by Health Care Cost and Utilization Program (HCCUP), institution medical, and RAO staff who review, approve and process for payment contract medical invoices.
98-02	Internal Control Guidelines	Provides guidelines and references for internal control procedures throughout the CDC.
98-05	Accounting Policies and Procedures Section Analyst Assistance	Identifies an accounting analyst assistance process established within the Accounting Policies and Procedures Section (APPS).

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	Accounting Information Memo	Purpose of Memo
98-06	Salary Advances Paid/Offset Report	Provides a policy regarding the CDC submission of Standard Form 422 Salary Advances Paid/Offset Report to the SCO.
98-09	Petty Cash	Provides guidelines and reference on the proper usage and limitations of petty cash funds (cash purchase funds).
99-01	Cashiering Procedures	Establishes procedures, identifies areas of responsibility, and provides references for cashiering functions.
99-02	Special Repair Projects	Outlines PCA assignment procedures for tracking Special Repair Projects allocated to institutions.
99-03	Collection Agency Contracting	Provides information about using Debt Collection Services.
99-04	Prepaid Expense	Establishes a standard procedure for proper use and correct classification of prepaid expenses in accordance with government regulations.
99-05	Guidelines for Dry Cleaning Services Accounting	Establishes standard accounting procedures for institution and RAO staff regarding expenditures and receipts within the dry cleaning activity performed at institutions.
99-07	Inmate Day Labor Billing Process	Provides standardized procedures and formats in billing for Inmate Day Labor (IDL) reimbursements.
99-09	Accounts Receivable Process (see AIM 99-13)	Identifies new processes and responsibilities related to A/Rs.
99-10	Guidelines for Central Office Equipment	Provides the guidelines that document the activities required to correctly account for equipment at Central Office, including P&CD, Parole and Community Services Division, Education and Inmate Programs, and RAOs.
99-11	Guidelines for Institution Equipment of Accounting	Provides the guidelines that document the activities required to correctly account for equipment at the institutions.
99-12	Partial Delivery of Goods/Services	Establishes policy, regarding payment of invoices for partial delivery.

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	<u>Accounting Information Memo</u>	<u>Purpose of Memo</u>
99-13	Discharge of Accountability (Augments AIM 99-09)	Augments AIM 99-09 by identifying procedures for requesting Discharge of Accountability of outstanding non-employee A/Rs.
99-14	Automated Appropriation Reconciliation	Identifies the CDC policy regarding use of the CALSTARS automated reconciliation process.
99-15	Visitors' Meals	Establishes guidelines regarding provision of meals to visitors of CDC institutions.
99-16	Blanket Purchase Orders	Establishes the CDC policy on use of blanket purchase orders for commodities.
00-02	Timely Payroll Release	Provides instructions and guidelines on timely release of payroll warrants, and the processing of additional payments to employees in specific Bargaining Units (BU), if the employee's paycheck is not delivered timely in accordance with the BUs' Memoranda of Understanding (MOU).
00-03	Snack Bar Profit & Loss Statement	Establishes a standard format for an institution operated Snack Bar Profit and Loss Statement.

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	<u>Financial Information Memo</u>	<u>Purpose of Memo</u>
2000-01	Exemption From the Remittance Advice Filing Requirements	Identifies CDC policy regarding maintaining a file of claim schedule Remittance Advices.
2000-02	Medical Emergency Response Team Program Cost Accounts	Identifies new PCA codes established to account for Medical Emergency Response Team (MERT) costs, reimbursable pursuant to interagency agreements with the California Department of Forestry and Fire Protection (CDF).
2000-05	Write Off Accounts Receivable \$250.00 or Less	Informs all CDC Accounting Offices and Personnel Offices of the State Board of Control's (BOC) approval of CDC's request to refrain from collecting Accounts Receivable of \$250.00 or less pursuant to GC Section 13943.2.
2000-06	Institution Cash Audits and Desk Procedures	Introduces the RAO spot audit program for Institution cash payment funds.
2000-08	American Express State Travel Card Program	Provides instructions and guidelines regarding application for and use of the American Express State Travel Card Program.
2000-09	State-Paid Memberships in Associations and Organizations	Provides additional information for approving State-paid memberships in associations and organizations for employees.
2001-01	Payments to Separating Employees	Identifies procedures to comply with sections of the Labor Code that will apply to the State of California as an employer beginning on January 1, 2001.
2001-02	Audit Responses—Corrective Action Plans	Standardizes the preparation and format of audit responses for all fiscal audit reports for the CDC.
2001-03	Monitoring Employee Accounts Receivable	Informs the CDC Personnel Offices and Accounting Offices the procedures to monitor accounts receivable for employees.
2001-05	Employee and Inmate Personal Property Board of Control Claims \$300 or Less	Provides procedures for processing and payment of these BOC claims in addition to the CDC reporting requirements.
2001-06	Long-Term Assignments	Inform Institutions and Divisions of the procedures to initiate, approve, monitor and account for Long-Term Assignments (LTA).
2001-07	Employee Social Security Number on Travel Expense Claims	Establishes accounting policy regarding the use of Social Security Numbers (SSN) on Travel Expense Claims (TEC) STD 262A.

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	<u>Financial Information Memo</u>	<u>Purpose of Memo</u>
2001-09	Accounting and Reconciling—General Fixed Asset Group Adjustments	Establishes the process to reconcile of the General Fixed Assets Group (GFAG) accounts to the Department of General Services (DGS) Statewide Property Inventory (SPI) report.
2002-02	Uniform Codes Manual Distribution	Establishes policy regarding the distribution method for the Uniform Codes Manual updates.
2002-03	Government Benefit Payment Checks Exempt from Restitution, Holds, Liens, and Attachments.	Provides identification of the governmental benefit checks that are exempt from restitution, liens, attachments and holds deductions, and the procedures for processing these exempt inmate trust deposits and refunds of amounts deducted.
2002-06	Daily Jail Rate Process	Identifies the process for establishing, auditing and changing Daily Jail Rates.
2002-07	Bank Accounts Outside of the Centralized State Treasury System Establishing, Accounting and Reconciling	Provides the California Department of Corrections Regional Accounting Offices (RAOs) and institution Fund Custodians procedures to establish and maintain a bank account outside the Centralized State Treasury System. The attached procedures
2002-08	Accounting and Reconciling—Non-Capital Outlay Equipment	The purpose of this Financial Information Memo (FIM) is to clarify the responsibilities and standardize the property accounting and reconciliation functions for equipment at the California Department of Corrections' facilities.
2003-01	Payroll Blanket Serial Numbers	Standardizes the definition of existing Payroll Blanket Serial Numbers, makes their use mandatory for the related payroll transactions, and adds five new Payroll Blanket Serial Numbers. This FIM also includes instructions for Personnel Office action required for certain positions, and for Accounting Offices regarding system maintenance.
2003-02	Statewide Property Inventory	Informs CDC Property Controllers Plant Managers, Facilities Management Division, RAO's and HASS of the revised procedures for Statewide Property Inventory recording process and responsibilities.

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2003-03	Internal Control Procedures-Receiving and Release	Address and Standardize a process where internal controls relating to the cash handling procedures for Receiving and Release are in compliance with SAM, GC, DOM and FIM 2000-06.
2003-04	Inmate Welfare Fund-Accounting and Control of Equipment	Provides institution management and property controllers a restatement of the basis, requirements and policy for the accounting and control of Inmate Welfare Fund equipment.
2003-05	Inmate Welfare Fund Cash Remittances by Institutions	Provides institution management and trust offices a restatement of the basis and policy for the remittance of IWF moneys by the trust offices to Inmate Services for deposit into IWF.
2003-08	Commercial Lodging Receipt Requirements	Update the CDC's policy regarding the requirement to submit commercial lodging receipts.
2003-09	Retired Annuitant Travel	Emphasizes State and department policy regarding travel expense reimbursement to retired annuitants.
2003-10	Excess Lodging Rate	Clarifies and standardizes the requirements and process for requesting advance approval for receiving reimbursement for lodging costs in excess of the rate established by DPA.
2003-11	Health Care Services Division Agency Object Codes	Publish a list of OE&E codes, their definitions and examples, which are applicable to HCSD.
2003-12	Reduction of the Department of General Services Charges	Announce the establishment of new DGS billing codes for Health Care operations at each institution.
2003-13	Gifts and Donations	Provides directions for accepting gifts and donations to CDC and appropriate procedures for processing and accounting for accepted gifts and donations.
2004-01	Prompt Payment Penalties	Updates and replaces FIM 2002-05 and AIM 98-08. AIM 97-01 remains valid.
2004-02	Advance Payments	Identifies the CDC policy for making payments in advance of receiving the goods or services.
2004-03	Adjustments to Patten State Hospital Medical Guarding and Transportation Staffing during the Population Processes	Establish a procedure to track the average daily population at Patten State Hospital and provide documentation to the Department of Finance, during the BCP and May Revise process, communicating required staffing needs associated with Medical Guarding and Transportation at PSH.

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2004-04	Personal Use of Qualified Law Enforcement Vehicles	Clarifies the use of Non-personal use vehicles and related criteria that when satisfied, do not require reporting of commute miles as a taxable employee benefit.
2004-05	Recycling and Salvage Program Accounting Procedures	Instructions and guidelines regarding accounting procedures for the Recycling and Salvage Program.
2004-06	2004/05 Standard Object Detail/Agency Object Codes	Provides an updated, comprehensive listing of the standard Object Detail and Agency Object Codes used by CDC to record expenditures.
2004-07	Electronic Report Storage/Archival/Retrieval	Provides additional information on Electronic Report Storage of standard CALSTARS reports.
2004-08	Continuing Medical Education Leave and Expense Reimbursement for Bargaining Unit 16 Physicians and Dentists	Provide clarification on Continuing Medical Education leave and reimbursement for professionally related training expenses for CDC Bargaining Unit 16 employees.
2004-09	Escheat and Unclaimed Funds	Provides clarification regarding deposits to the Escheat Revenue Account, the Unclaimed Trust Account and the Unclaimed Property Account.
2004-10	Release Funds to Inmates Going to Drug Treatment Furlough	Establishes the policy and procedure for issuing release funds to inmates assigned to the Office of Substance Abuse Programs Drug Treatment Furlough facility.
2004-11	Establishment of Billing Codes for Education-Program 24	Announce the establishment of new Department of General Services billing codes for Education – Program 24 at each institution.
2004-12	Position Reconciliation of Posted Positions with Relief	Standardizes the roles and responsibilities of individuals involved in position reconciliation of posted positions with relief in effort to improve fiscal management.
2004-13	Inmate Education Program Expenditure Tracking	Describes how budget allotments will be distributed to the Inmate Education Program in the Institutions, clarifies the expenditure objects chargeable to the Inmate Education Program, and discusses the Monthly Budget Program Process.
2004-14	Full Cost Recovery Process for PIA Reimbursable Costs	Identifies reimbursable goods and services provided to Prison Industry Authority and to standardize methodologies to obtain full recovery of these items.

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2004-15	Food/Lodging at Richard A. McGee Correctional Training Center	Clarifies and defines the CDC's policy regarding Meals and Lodging while attending State Sponsored Training and/or Meetings at Richard McGee Correctional Training Center in Galt, California.
2004-16	Monitoring and Certification of Funding Availability for Orders	Clarify the responsibility for monitoring and certification of fund availability for orders for fiscal year 2004/05 and future fiscal years.
2004-17	Notification of Actual or Suspected Fraud and Irregularities	Standardize the preparation and format of Notification of Actual or Suspected Fraud as required by SAM 20080.
2005-01	Office Revolving Fund Replenishment	Announces the CDC participation in the pilot phase of the new ORF Replenishment process.
2005-02	Joint Venture Room and Board Reimbursement Accounting	Changes to Accounting Procedures for room and board reimbursement from inmates participating in Joint Venture Program.
2005-03	Restitution Collections for Inmates Victims Collect, Record, Reconcile and Distribute	Changes to process Restitution payments received from inmates to their crime victims.
2005-04	Call Back Mileage	Clarifies entitlement for and reporting of Call Back Mileage.